

3 mission" in lines one (1) and four (4) of subsection one (1); in line
4 one (1) of subsection four (4); and in line one (1) of subsection five
5 (5) thereof.

6 Further amend said section by striking out subsection two (2) and
7 substituting in lieu thereof the following:

8 "The salaries of all assistants, agents, and employes shall be fixed
9 by the commission in a budget to be submitted to the comptroller and
10 approved by the legislature."

1 SEC. 33. Amend section sixty-nine hundred forty-three-f fifty-nine
2 (6943-f59), Code, 1935, by changing the word "board" to "commis-
3 sion" in lines one (1) and fifteen (15) thereof.

1 SEC. 34. Amend section sixty-nine hundred forty-three-f sixty
2 (6943-f60), Code, 1935, by changing the word "board" to "commis-
3 sion" in line nine (9) thereof.

1 SEC. 35. Amend section sixty-nine hundred forty-three-f sixty-one
2 (6943-f61), Code, 1935, by changing the word "board" to "commis-
3 sion" in lines three (3) and six (6) thereof.

1 SEC. 36. Amend section sixty-nine hundred forty-three-f sixty-
2 two (6943-f62), Code, 1935, by changing the word "board" to "com-
3 mission" in line two (2) thereof.

1 SEC. 37. Amend section sixty-nine hundred forty-three-f sixty-
2 three (6943-f63), Code, 1935, as amended by section ten (10), chap-
3 ter one hundred eighty-four (184), Acts of the 47th General As-
4 sembly, by striking out all of subsection one (1) as amended.

5 Further amend said section as amended by section one (1), chapter
6 one hundred ninety-five (195), Acts of the 47th General Assembly, by
7 changing the word "board" to "commission" in line five (5) of said
8 section one (1) of chapter one hundred ninety-five (195).

1 SEC. 38. Wherever the words "board of assessment and review"
2 or the word "board", referring to the board of assessment and re-
3 view, appear in chapter three hundred twenty-nine-F one (329-F1),
4 Code, 1935, and have not been specifically referred to in this act,
5 the words "board of assessment and review" are hereby changed to
6 "tax commission" and the word "board" is hereby changed to "com-
7 mission" and the code editor is hereby authorized to make said
8 changes.

Approved April 12, 1939.

CHAPTER 177

INCOME TAX OF NONRESIDENTS

H. F. 532

AN ACT to amend sections three (3), four (4), and five (5) of chapter one hundred eighty-four (184), acts of the Forty-seventh (47th) General Assembly, relating to income tax of nonresidents and the collection thereof.

Be It Enacted by the General Assembly of the State of Iowa:

1 Chapter one hundred eighty-four (184), Acts of the Forty-seventh
2 General Assembly, is hereby amended as follows:

1 SECTION 1. Amend section three (3) of said chapter by changing
2 the word "board" to "commission" in line twenty-one (21) thereof.

1 SEC. 2. Amend section four (4) of said chapter by changing the
2 word "board" to "commission" in line twelve (12) thereof.

1 SEC. 3. Amend section five (5) of said chapter by changing the
2 word "board" to "commission" in lines ten (10), eleven (11), fourteen
3 (14), twenty-three (23), twenty-four (24), twenty-seven (27), thirty
4 (30), thirty-four (34), thirty-five (35), forty-two (42), forty-seven
5 (47), fifty-two (52), sixty-six (66), sixty-nine (69), seventy-three
6 (73), eighty-nine (89), ninety-eight (98), one hundred three (103),
7 one hundred six (106), one hundred seven (107), one hundred eight
8 (108), one hundred twelve (112), one hundred nineteen (119), one
9 hundred twenty-one (121), one hundred twenty-two (122), one hun-
10 dred twenty-six (126), one hundred twenty-eight (128), and one hun-
11 dred thirty-six (136) thereof.

1 SEC. 4. Wherever the word "board", referring to the board of
2 assessment and review, appears in said chapter and has not been
3 specifically referred to in this act, the word "board" is hereby changed
4 to "commission", and the code editor is hereby authorized to make
5 said change.

Approved April 3, 1939.

CHAPTER 178
INCOME TAX ON FEDERAL SALARIES

S. F. 467

AN ACT to amend section six thousand nine hundred forty-three-f eight (6943-f8), code, 1935, as amended by section three (3) of chapter one hundred eighty-four (184), acts of the Forty-seventh General Assembly, to provide that the salaries, wages, and other compensation received by United States officials or employees shall be subject to state income tax and to provide that the interest upon obligations of the United States and its possessions, agencies or instrumentalities shall be subject to state income tax.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section six thousand nine hundred forty-three-f eight
2 (6943-f8), Code, 1935, as amended by section three (3) of Chapter
3 one hundred eighty-four (184), Acts of the Forty-seventh General
4 Assembly, is hereby amended by striking therefrom paragraph "e."
5 of subsection two (2) and inserting in lieu thereof the following:
6 "Pensions of all kinds received by veterans from the United States
7 Government by reason of service in the military forces of the United
8 States, including disability or dependency compensation paid to vet-
9 erans, their widows, orphans, or parents, and the retirement pay of
10 persons retired from the military forces of the United States under the
11 laws of the United States."

1 SEC. 2. Section six thousand nine hundred forty-three-f eight
2 (6943-f8), Code, 1935, as amended by section three (3) of Chapter